

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF FORT DODGE, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16209400700000 City of Fort Dodge, IA 819 1st Ave. S Fort Dodge, IA 50501 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,005,732		13,005,732	12,905,306
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	13,005,732		13,005,732	12,905,306
Delinquent property taxes	0		0	
TIF revenues	1,570,389		1,570,389	1,607,682
Other city taxes	5,490,223	0	5,490,223	5,684,635
Licenses and permits	465,404	0	465,404	358,275
Use of money and property	235,536	87,069	322,605	143,570
Intergovernmental	12,403,784	0	12,403,784	12,355,626
Charges for fees and service	1,204,142	20,998,583	22,202,725	21,945,535
Special assessments	18,297	2,787	21,084	0
Miscellaneous	3,661,558	1,316,998	4,978,556	4,307,314
Other financing sources	31,701,347	15,195,032	46,896,379	64,917,835
Total revenues and other sources	69,756,412	37,600,469	107,356,881	124,225,778
Expenditures and Other Financing Uses				
Public safety	7,736,385	0	7,736,385	8,320,415
Public works	5,019,559	0	5,019,559	5,625,493
Health and social services	294,989	0	294,989	433,200
Culture and recreation	2,989,063	0	2,989,063	3,479,845
Community and economic development	2,063,234	0	2,063,234	2,465,508
General government	1,022,805	0	1,022,805	1,346,668
Debt service	9,160,846	0	9,160,846	9,678,463
Capital projects	22,642,683	0	22,642,683	31,412,875
Total governmental activities expenditures	50,929,564	0	50,929,564	62,762,467
Business type activities	0	26,821,443	26,821,443	40,126,992
Total ALL expenditures	50,929,564	26,821,443	77,751,007	102,889,459
Other financing uses, including transfers out	15,612,111	10,448,205	26,060,316	32,198,335
Total ALL expenditures/And other financing uses	66,541,675	37,269,648	103,811,323	135,087,794
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,214,737	330,821	3,545,558	-10,862,016
Beginning fund balance July 1, 2015	21,941,907	9,421,832	31,363,739	28,402,821
Ending fund balance June 30, 2016	25,156,644	9,752,653	34,909,297	17,540,805
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ 815 held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 31,144,000	Other long-term debt	\$ 0	
Revenue debt	\$ 82,095,368	Short-term debt	\$ 0	
TIF Revenue debt	\$ 390,000			
		General obligation debt limit	\$ 51,832,295	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-23-16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jeff Nemmers Sr.		515	576-4551	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF FORT DODGE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,940,290	4,159,801		2,905,641			13,005,732			13,005,732	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	5,940,290	4,159,801		2,905,641	0		13,005,732		T01	13,005,732	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	5,940,290	4,159,801		2,905,641	0	0	13,005,732			13,005,732	6
7	TIF revenues			1,570,389				1,570,389		T01	1,570,389	7
8	Other city taxes											
9	Utility tax replacement excise taxes	297,857	206,707		136,912			641,476		T15	641,476	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	199,095						199,095		T15	199,095	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	800,120						800,120		T19	800,120	13
15	Other local option taxes		3,849,532					3,849,532		T09	3,849,532	14
16	TOTAL OTHER CITY TAXES	1,297,072	4,056,239	0	136,912	0	0	5,490,223	0		5,490,223	15
17	Section B - LICENSES AND PERMITS	465,404						465,404		T29	465,404	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	105,716	108,386	4,781	16,540	113		235,536	87,069	U20	322,605	18
20	Rents and royalties							0		U40	0	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	TOTAL USE OF MONEY AND PROPERTY	105,716	108,386	4,781	16,540	113	0	235,536	87,069		322,605	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		660,155			4,780,079		5,440,234		B89	5,440,234	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	660,155	0	0	4,780,079	0	5,440,234	0		5,440,234	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		3,114,939					3,114,939		C46	3,114,939	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	22,253	464,196			2,306,366		2,792,815		C89	2,792,815	49				
50	Iowa Department of Transportation					82,000		82,000		C89	82,000	50				
51	Iowa Department of Natural Resources		56,047					56,047		C89	56,047	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	264,206	190,625	28,387	124,926			608,144		C89	608,144	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	286,459	3,825,807	28,387	124,926	2,388,366	0	6,653,945	0		6,653,945	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,337						12,337			12,337	63				
64	Library service	96,128						96,128		D89	96,128	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	61,177						61,177		D89	61,177	66				
67	School district reimbursement	57,842						57,842		D89	57,842	67				
68	Miscellaneous local grants		82,121					82,121			82,121	68				
69								0			0	69				
70	Total local grants and reimbursements	227,484	82,121	0	0	0	0	309,605	0		309,605	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	513,943	4,568,083	28,387	124,926	7,168,445	0	12,403,784	0		12,403,784	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	7,926,472	A91	7,926,472	73				
74	Sewer							0	10,622,010	A80	10,622,010	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0	149,055	A60	149,055	77				
78	Airport	162,531						162,531		A01	162,531	78				
79	Landfill/garbage							0	1,470,998	A81	1,470,998	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	502,063	A80	502,063	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	13,887						13,887		A89	13,887	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	6,557						6,557		A89	6,557	92				
93	Ambulance charges							0	178,730	A89	178,730	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	141,885	5,188					147,073		A50	147,073	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	828,921						828,921	63,770	A61	892,691	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	45,173						45,173	85,485		130,658	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	1,198,954	5,188	0	0	0	0	1,204,142	20,998,583		22,202,725	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				18,297			18,297	2,787	U01	21,084	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		770,607			740,186		1,510,793		U99	1,510,793	108				
109	Deposits and sales/fuel tax refunds	4,278						4,278		U99	4,278	109				
110	Sale of property and merchandise	125	750					875		U11	875	110				
111	Fines	270,646	40,824					311,470		U30	311,470	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	157,048	151,365		95,479	650,948		1,054,840	1,316,998		2,371,838	113				
114	Benefit reimbursements	321,469	246,719					568,188			568,188	114				
115	Insurance Settlements	211,114						211,114			211,114	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	964,680	1,210,265	0	95,479	1,391,134	0	3,661,558	1,316,998		4,978,556	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	10,486,059	14,107,962	1,603,557	3,297,795	8,559,692	0	38,055,065	22,405,437		60,460,502	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				4,283,626	2,199,500		6,483,126	9,201,402	NR	15,684,528	125				
126	Proceeds of anticipatory warrants or other short-term debt				5,021,535	130,000		5,151,535		A89	5,151,535	126				
127	Regular transfers in and interfund loans	762,663	605,973		1,057,569	15,334,540		17,760,745	5,927,407		23,688,152	127				
128	Internal TIF loans and transfers in	75,000	1,003,841	641,044	586,056			2,305,941	66,223		2,372,164	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	837,663	1,609,814	641,044	10,948,786	17,664,040	0	31,701,347	15,195,032		46,896,379	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	11,323,722	15,717,776	2,244,601	14,246,581	26,223,732	0	69,756,412	37,600,469		107,356,881	132				
133												133				
134	Beginning fund balance July 1, 2015	3,486,139	8,777,952	501,286	1,025,071	8,126,459	25,000	21,941,907	9,421,832		31,363,739	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	14,809,861	24,495,728	2,745,887	15,271,652	34,350,191	25,000	91,698,319	47,022,301		138,720,620	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF FORT DODGE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	2,746,504	694,028					3,440,532		E62	3,440,532	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	311,174						311,174		E89	311,174	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	1,856,688	451,185					2,307,873		E24	2,307,873	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	252,249						252,249		E66	252,249	18				
19	Purchase of land and equipment	37,185						37,185		G66	37,185	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	55,183						55,183		E32	55,183	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	12,099	1,320,090					1,332,189		E89	1,332,189	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	5,271,082	2,465,303		0	0	0	7,736,385			7,736,385	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		841,863					841,863		E44	841,863	42
43	Purchase of land and equipment		106,472					106,472		G44	106,472	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		339,681					339,681		E44	339,681	48
49	Traffic control safety — Current operation		266,343					266,343		E44	266,343	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		425,536					425,536		E44	425,536	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		134,649					134,649		E81	134,649	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	554,089						554,089		E01	554,089	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	309,211	1,958,814					2,268,025		E89	2,268,025	65
66	Purchase of land and equipment		82,901					82,901		G89	82,901	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	863,300	4,156,259		0	0	0	5,019,559			5,019,559	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,945	292,044					294,989		E79	294,989	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,945	292,044		0	0	0	294,989			294,989	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF FORT DODGE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	679,114	56,815					735,929		E52	735,929	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	238,161						238,161		E61	238,161	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	168,814						168,814		E61	168,814	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,133,341	58,764					1,192,105		E61	1,192,105	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	26,111						26,111		E03	26,111	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	86,709						86,709		E61	86,709	135
136	Other culture and recreation		541,234					541,234		E61	541,234	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,332,250	656,813		0	0	0	2,989,063			2,989,063	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		401,783	649,277				1,051,060		E89	1,051,060	143
144	Purchase of land and equipment		5,338					5,338		G89	5,338	144
145	Housing and urban renewal — Current operation		286,965					286,965		E50	286,965	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction		31,892					31,892		F50	31,892	147
148	Planning and zoning — Current operation	202,334						202,334		E29	202,334	148
149	Purchase of land and equipment	1,400						1,400		G29	1,400	149
150	Other community and economic development — Current operation	268,226	216,019					484,245		E89	484,245	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	471,960	941,997	649,277	0	0	0	2,063,234			2,063,234	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	99,407						99,407		E29	99,407	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	161,312						161,312		E23	161,312	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	22,065						22,065		E89	22,065	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,577						29,577		E25	29,577	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	54,396						54,396		E31	54,396	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	337,184						337,184		E89	337,184	171
172	Other general government — Current operation	209,546	109,318					318,864		E89	318,864	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	913,487	109,318	0	0	0	0	1,022,805			1,022,805	176
177	Section G — DEBT SERVICE			229,055	8,931,791			9,160,846			9,160,846	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	229,055	8,931,791	0	0	9,160,846			9,160,846	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Multiple construction projects		2,168,050			20,474,633		22,642,683			22,642,683	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	2,168,050			0	20,474,633	0			22,642,683	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	2,168,050	0	0	20,474,633	0	22,642,683			22,642,683	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	9,855,024	10,789,784	878,332	8,931,791	20,474,633	0	50,929,564			50,929,564	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							4,198,353	E91		4,198,353	198
199	Purchase of land and equipment							97,368	G91		97,368	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							5,043,690	E80		5,043,690	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation							235,228	E60		235,228	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							1,120,670	E81		1,120,670	216
217	Purchase of land and equipment							350,694	G81		350,694	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							6,848	E80		6,848	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF FORT DODGE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								494,341	E89	494,341	238
239	Purchase of land and equipment								36,642	G89	36,642	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								5,544,019		5,544,019	242
243	Enterprise Capital Projects								9,693,590		9,693,590	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								26,821,443		26,821,443	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	9,855,024	10,789,784	878,332	8,931,791	20,474,633	0	50,929,564	26,821,443		77,751,007	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	574,368	5,566,064		126,300	7,148,215		13,414,947	10,273,205		23,688,152	255
256	Internal TIF loans/repayments and transfers out	75,000	327,070	1,795,094				2,197,164	175,000		2,372,164	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	649,368	5,893,134	1,795,094	126,300	7,148,215	0	15,612,111	10,448,205		26,060,316	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	10,504,392	16,682,918	2,673,426	9,058,091	27,622,848	0	66,541,675	37,269,648		103,811,323	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	531,205	7,812,810	72,461	6,213,561	6,727,343	25,000	21,382,380			21,382,380	264
265	Committed							0			0	265
266	Assigned	290,289						290,289			290,289	266
267	Unassigned	3,483,975						3,483,975			3,483,975	267
268	Total Governmental	4,305,469	7,812,810	72,461	6,213,561	6,727,343	25,000	25,156,644			25,156,644	268
269	Proprietary								9,752,653		9,752,653	269
270	Total ending fund balance June 30, 2016	4,305,469	7,812,810	72,461	6,213,561	6,727,343	25,000	25,156,644	9,752,653		34,909,297	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	14,809,861	24,495,728	2,745,887	15,271,652	34,350,191	25,000	91,698,319	47,022,301		138,720,620	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF FORT DODGE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		11,544,032	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 18,838,584	29U \$ 46,913	39U \$ 1,145,000	49U \$	49U \$	49U \$ 17,740,497	49U \$	I91 \$ 376,405	
2. Sewer utility	19U 56,442,621	29U 32,935,298	39U 25,023,048	49U	49U	49U 64,354,871	49U	I89 1,274,889	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 510,000	29U	39U 120,000	49U	49U 390,000	49U	49U	I89 20,354	
9. GO bonds	19U 27,835,000	29U 11,100,000	39U 7,880,000	49U 31,055,000	49U	49U	49U	I89 811,086	
10. Revenue	19U 144,500	29U	39U 55,500	49U 89,000	49U	49U	49U	I89 6,168	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	103,770,705	44,082,211	34,223,548	31,144,000	390,000	82,095,368	0	2,488,902	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	1,540,579				
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	1,036,645,899		x .05 = \$	51,832,295	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$	4,969,034	\$	29,941,078			34,910,112		
	REMARKS								
V98									